

# Worksheet for Education Professionals

PLEASE TRANSFER ALL YOUR SUBTOTALS TO SHEET #2 OR SHEET #3 IF YOU USE IT

TAX YEAR

201

NAME \_\_\_\_\_

## A DUES-UNION/PROFESSIONAL ASSOCIATIONS

Alumni / Association Dues	
Credentials	
License	
Parent Teacher Groups	
School + Union Dues	
Other Memberships:	
<b>Total Union/Prof Assn Dues Exp.</b>	<input type="text"/>

TRANSFER TO SHEET 2- LINE 21-1 OR SHEET 3- LINE 27-7 ▲

## B PROFESSIONAL EDUCATION / SEMINARS

Correspondence Course Fees	
Lab Fees	
Materials + Supplies	
Photocopy Expenses	
Reference + Research Expenses	
Registration Fees	
Seminar Fees	
Transcript Fees	
Tuition	
Text Books	
<b>Total Prof Education Expenses</b>	<input type="text"/>

TRANSFER TO SHEET 2- LINE 21-2 OR SHEET 3- LINE 27-22 ▲

## C TELEPHONE EXPENSES + INTERNET

Cellular Toll Calls	
Fax Transmissions	
Internet	
Website	
<b>Total Telephone Expenses</b>	<input type="text"/>

TRANSFER TO SHEET 2- LINE 21-9 OR SHEET 3- LINE 25 ▲

## D AUTO TRAVEL

Away from Home Overnight (miles)	
Between Job or Job Locations (miles)	
Continuing Ed/Seminars (miles)	
Field Trips (miles)	
Library (miles)	
Meetings (miles)	
Purchasing Supplies/Materials (miles)	
Professional Society Meetings (miles)	
School Functions (miles)	
<b>Total Business Miles</b>	<input type="text"/>

TRANSFER TO SHEET 2 SEC. II- LINE 13 OR SHEET 3- LINE 44a ▲

Parking Fees/Tolls	
Auto Loan Interest	
<b>Total</b>	<input type="text"/>

TRANSFER TO SHEET 2 SECTION I- LINE 2 OR SHEET 3- LINE 27-16 ▲

## E TRAVEL OUT-OF-TOWN

Airfare, Train, Bus	
Car Rental	
Parking + Tolls	
Taxi + Subway	
Laundry	
Lodging (do not combine with meals)	
Porter/Bell Captain	
Bridge & Highway Tolls	
Telephone Calls (including home)	
<b>Total Out-of-Town Expenses</b>	<input type="text"/>

TRANSFER TO SHEET 2 SECTION I- LINE 3 OR SHEET 3- LINE 24a ▲

<b>Meals.....</b>	<input type="text"/>
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TRANSFER TO SHEET 2 SECTION I- LINE 5 OR SHEET 3- LINE 24b ▲

## F SUPPLIES / TOOLS

Arts + Craft Materials	
Audio Visual Rentals	
Audio Visual Supplies	
Books/Publications	
Classroom Decorations	
Computer Software	
Film/Processing	
Grading Expenses	
Magazines/Newspapers	
Music	
Paper/Stationery	
Party Supplies	
Printing/Photocopying	
Prof Publications/Periodicals	
Recorder, Tapes, etc.	
Student Prize Awards	
Trophies	
Visual Aids	
Video Tapes	
Other:	
<b>Total Supplies/Tools Expenses</b>	<input type="text"/>

TRANSFER TO SHEET 2- LINE 21-8 OR SHEET 3- LINE 22 ▲

## G MISC EXPENSES

Legal Fees	
Liability Ins.	
Postage/FedEx	
Resume	
Other:	
<b>Total Misc. Expenses</b>	<input type="text"/>

TRANSFER TO SHEET 2- LINE 21-11 OR SHEET 3- APPLICABLE LINES ▲

# Key Expenses For Education Professionals

## **A PROFESSIONAL FEES & DUES:**

Dues paid to professional societies related to your educational profession are deductible. These could include professional organizations, business leagues, trade associations, chambers of commerce, boards of trade, and civic organizations. However, dues paid for memberships in clubs organized for business, pleasure, recreation, or other social purpose are not deductible. These could include country clubs, golf and athletic clubs, airline clubs, hotel clubs, and luncheon clubs.

Deductions are allowed for payments made to a union as a condition of initial or continued membership. Such payments include regular dues, but not those which go toward defraying expenses of a personal nature. The part of union dues which goes into a strike fund is deductible, however.

## **B CONTINUING EDUCATION:**

Educational expenses are deductible under either of two conditions: (1) Your employer requires the education in order for you to keep your job or rate of pay; or (2) The education maintains or improves your skills in the education profession. The cost of courses that are taken to meet the minimum requirements of a job or that qualify you for a new trade or business are not deductible.

NOTE: Education undertaken to qualify a classroom teacher as a school administrator or guidance counselor generally meets the criteria for educational expense deductions.

## **C TELEPHONE EXPENSES:**

The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from that line are deductible if the calls are business related. The costs of a second line (basic service and toll calls) in your home are also deductible if that line is used exclusively for business.

## **D AUTO TRAVEL:**

Your auto expense is based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses in going between your residence and temporary work locations are deductible; include them as business miles. Your trips between home and work each day or between home and one or more regular places of work are COMMUTING and are NOT deductible.

Document business miles in a record book by the following: (1) Give the date and business purpose of each trip; (2) Note the place to which you traveled; (3) Record the number of business miles; (4) Record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses – gas, oil, repairs, insurance, etc., and of any reimbursement you received for your expenses.

## **E TRAVEL OUT-OF-TOWN:**

Expenses of traveling away from “home” overnight on job-related and continuing-education trips are deductible. Your “home” is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips, and miscellaneous items like laundry, valet, etc.

Document away-from-home expenses by noting the date, destination, and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses – lodging, public transportation, meals, etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all of the information in a diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

## **F CLASSROOM SUPPLIES:**

Generally to be deductible, items must be ordinary and necessary to your profession as an educator and not reimbursable by your employer. Record separately from other supplies, items costing over \$100 and having a useful life of more than one year. These items must be recovered differently on your tax return than other recurring, everyday business expenses like photocopies, books, etc.

## **G OTHER EXPENSES:**

Expenses of looking for new employment in the same line of work in which you are already working are deductible – you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job seeking expenses are deductible only if the primary purpose of the trip is job seeking, not pursuing personal activities.